



# **Fiscal Plan for the Voluntary Annexation of Real Estate Contiguous to the City of Westfield, Indiana**

**Generally described as the real estate located on the southwest corner of 186<sup>th</sup> Street and Kinsey Avenue and the area north of 191<sup>st</sup> Street and west of Tomlinson Road.**

**This Fiscal Plan Supports  
Ordinance 13-04**

**This Fiscal Plan is  
Exhibit “C”**

**Referenced in  
Resolution 13-100**

## **Introduction**

The purpose of this report is to outline the estimated fiscal impact of annexation upon the City of Westfield (the “City”) and ability of the City to provide necessary municipal capital and non-capital services to an area proposed for annexation. The area proposed for annexation that is analyzed in this report is referred to as the “Merrill Annexation Area” and is generally located on the southwest corner of 186<sup>th</sup> Street and Kinsey Avenue and also the area north of 191<sup>st</sup> Street and west of Tomlinson Road. The annexation is 100% voluntary.

The Indiana Statute (IC 36-4-3-13(d)) governing annexation activity by the City of Westfield requires the preparation of a written fiscal plan and the establishment of an annexation policy, by resolution, as of the date of the annexation ordinance. The fiscal plan is required to present cost estimates and a plan for the extension of municipal services to the area proposed for annexation. Municipal services of a non-capital nature are required to be provided within one (1) year of the effective date of the annexation ordinance to the extent that such services are equivalent in standard and scope to those services already provided within the city limits. Municipal services of a capital improvement nature are required to be provided within three (3) years of the effective date of the annexation ordinance to the extent that such services are equivalent in standard and scope to those services already provided within the city limits.

This report contains an analysis of the revenues and expenditures that will result from the annexation of certain territory by the City. While the City is committed to providing the highest quality service to all areas of the community, the dollar figures presented here are only estimates and are subject to change. Variations may occur depending upon the rate and extent of future development, an increase or decrease in the cost of providing municipal services, or fluctuations in future property assessments.

# **City of Westfield**

## **Annexation Philosophy and Plan**

### **A. Fiscal Policy of the City**

It is appropriate to state that the annexation policies of the City are expected to correspond with the fiscal policies of the City. Therefore, it is the policy of the City of Westfield that annexation(s) should only be undertaken under circumstances which are not adverse to the fiscal interests of the current residents and taxpayers of the City of Westfield.

### **B. General Philosophy and Plan**

The philosophy and plan of the City of Westfield is to annex real estate into its corporate limits in accordance with the terms of Title 36, Article 4, Chapter 3 of the Indiana Code. The adoption of an ordinance authorizing such annexation shall:

1. Provide the residents of the City of Westfield with a broad, stable and growing economic tax base; and,
2. Provide a plan for the quality and quantity of urban development in a coordinated manner; and,
3. Provide for preservation and enhancement of the public's overall health, safety, and welfare, regarding all of the City's residents; and,
4. Allow for the provision of services to the annexed area in a cost effective manner that will not significantly impact existing residents.

### **C. Further the City Shall:**

1. First seek the voluntary annexations of new developments contiguous to the current City boundaries. It is certainly the preference of the City of Westfield to implement annexation action under the most amenable conditions possible. Therefore, in cases where it is practical and possible to achieve consensus, the City prefers to proceed with annexation under the "voluntary" provisions of the statute (IC 36-4-3-5); and,
2. Enhance the existing assessed valuation of the municipality through voluntary annexations; and,
3. Consider any requests for voluntary annexation from existing parcels; and,
4. Consider any forced annexations that will positively impact the future economic development opportunity of the community.

## **D. Financial Incentives in Support of Annexation**

Aside from the issue of municipal services, the City has developed annexation and growth policies with support for the concept of applying economic incentives to the annexation policies as a basis for building public support and popular consensus. The financial incentives available to the City of Westfield include:

- tax abatement provided by IC 36-4-3-8.5;
- delay of the effective date of the annexation provided by IC 36-4-3-8;
- negotiation of supplemental services (based on surplus tax revenues);
- elimination of utility services surcharges;
- appropriate arrangements as provided by IC 36-4-3-21; and,
- agricultural tax liability exemption for municipal taxes provided by IC 36-4-3-4.1.

It is the fundamental position of the City; however, that the extension of such financial incentives shall be made primarily in those cases where it is appropriate to the fiscal and governmental interests of the City of Westfield.

## **Parcel Analysis**

### **A. Location**

The Merrill Annexation Area is generally described as the real estate located adjacent to the existing corporate limits; the southwest corner of 186<sup>th</sup> Street and Kinsey Avenue and the area north of 191<sup>st</sup> Street and west of Tomlinson Road (see attached Exhibit 1, Parcels to be Annexed).

### **B. Contiguity**

The Merrill Annexation Area meets the contiguity requirements of IC 36-4-3-1.5.

### **C. Size**

The Merrill Annexation Area encompasses an area of approximately 122 acres.

### **D. Population**

The Merrill Annexation Area has zero inhabitants.

### **E. Structures**

The Merrill Annexation Area contains one (1) barn and one (1) grain bin.

### **F. Zoning**

The Merrill Annexation Area is currently located within the planning and zoning jurisdiction of the City of Westfield through a joinder agreement with Washington Township served by the Westfield-Washington Township Advisory Plan Commission. If annexed, the parcels will remain in the same planning jurisdiction.

The zoning designation in The Merrill Annexation Area is Agricultural/Single-Family (AG-SF1).

### **G. Property Tax Assessment**

The 2011 pay 2012 total net assessed valuation of all real property and its improvements located within the Merrill Annexation Area is \$227,700.

### **H. Municipal Property Tax Rate**

The existing 2011 pay 2012 property tax rate assessed to all real property and its improvements within the Merrill Annexation Area is \$2.5635 per \$100 of assessed valuation. This is the total

Washington Township tax rate assessed to all real property and its improvements, subject to any property tax “cap” which may apply.

## **I. Council District**

The Merrill Annexation Area will be incorporated into Council District 3.

## **Municipal Services**

The City of Westfield currently extends to its citizens a diverse range of public services. These services are provided by seven different municipal departments. Each department has a unique function within the municipal service system of the City. These departments include: Police, Fire, Public Works, Informatics, Administration, Parks and Recreation and Economic and Community Development.

Each of the municipal service sectors are analyzed in this section to determine the impact of annexation on their ability to provide both capital and non-capital services to the area proposed for annexation as required by Indiana law. The method used to determine the fiscal impact of annexation is known as “fiscal impact analysis”.

Fiscal impact analysis is a method of evaluation that is used to measure and project the direct public costs and revenues associated with residential and non-residential growth within a municipality. It explores public (government) costs and revenues. It does not consider private costs of public actions. Therefore, special assessments on real property or the value of land dedications required of developers are considered private revenues. Individual services contracted for homeowners associations, neighborhoods, and similar groups are also considered private.

All municipal departments were analyzed to determine the extent of the affect of annexation. The Police, Fire, Public Works, Informatics, Administration, Parks and Recreation and Economic and Community Development Departments were identified as being affected by the annexation of new territory. The effect on most of these departments is determined to be minimal and is likely to create no demand for additional personnel and associated expenditures. It can therefore be assumed the area proposed for annexation will not affect the workload of these departments or cause the need for additional expenditures associated with the provision of services.

The existing levels and costs of service provisions for each department are outlined below:

### **A. Police Department**

The 40 uniformed officers of the City of Westfield Police Department provide the citizens of Westfield with public safety and emergency response service throughout the corporate limits of the City. The individual services include: neighborhood patrols for the prevention of crime; detection and apprehension of criminal offenders; resolution of domestic disputes; anti-crime and anti-drug public education; traffic control and accident reporting; and the creation and maintenance of a general feeling of safety and security throughout the community.

The services provided by the Police Department vary in their individual requirements for personnel and financial resources and are subject to annual review and approval by the Westfield City Council.

Annual operating costs associated with the addition of one (1) uniformed police officer(s) include salary, overtime pay, holiday pay, clothing and uniform allowance, health insurance, training, pension benefits and administrative overhead.

Capital one-time costs associated with the addition of one (1) uniformed police officer(s) include a patrol vehicle and related equipment. These costs have been factored together to arrive at necessary service level increases for various areas under consideration for annexation.

The area identified for annexation includes 122 acres and is currently uninhabited. The City of Westfield will provide police service to the proposed annexation area upon the effective date of annexation through the extension of an existing patrol area with existing personnel.

**Provisioning of planned service of a non-capital nature within one year.**

The services can be provided for the annexed area with existing personnel. Any additional cost for patrol coverage can be accommodated within the existing budget.

**Provision of planned services of a capital improvement nature within three years.**

Any additional capital requirements can be accommodated in future budgets through the annual budgeting process.

## **B. Fire Department**

The 70 Firefighters, EMS and Paramedics personnel employed by the City of Westfield Fire Department respond to fire emergencies, chemical and hazardous material spills, and general life safety emergencies through the corporate limits of Westfield and throughout the remainder of Washington Township, Hamilton County.

The personnel of the Fire Department are assigned to three (3) fire stations located on Dartown Road (Headquarters), 151st Street, and Grassy Branch Road. Each station is the primary respondent to emergencies within its assigned geographical area. Secondary response is provided by personnel and equipment by volunteer and paid city and town fire departments in adjacent communities.

The existing Fire Department currently has the entire responsibility for services throughout Washington Township; therefore, the annexation of this new territory will not change the impact or the need for additional personnel.

**Provisioning of planned service of a non-capital nature within one year.**

The services can be provided for the annexed area with existing personnel because current services already serve the entire township.

**Provision of planned service of a capital nature within three years.**

The capital services required for future growth in the fire services for Washington Township will be managed through the annual budgeting process.



## **C. Public Works - Street Division**

The Street Division of the City of Westfield is part of the Public Works Department and has responsibility for the maintenance and upkeep of all streets and public rights-of-way within the City Limits of Westfield. Maintenance activities include potholes and curb repair, mowing of weeds and other vegetation, street sweeping, sign maintenance and replacement, pavement striping, and snow removal. It is also responsible for reconstruction of sidewalks and removal of dead or damaged trees from the City rights-of-way.

Other responsibilities include resurfacing and reconstruction of all public roads with the exception of the roads falling under the jurisdiction of the Indiana Department of Transportation or the Hamilton County Highway Department. These operations are primarily funded from the Motor Vehicle Highway (MVH) fund, the Local Road and Street Fund (LR&S), and the Road and Street Improvement Fund. The budgeted expenditures for MVH and LR&S is approximately \$843,000 for 2012, which is approximately \$4,532 per road mile.

### **Provisioning of planned service of a non-capital nature within one year.**

Street Division services can be provided for the annexed area with existing personnel. All streets adjacent to the Merrill Annexation Area are already annexed.

### **Provision of planned service of a capital nature within three years.**

The intent of the City with respect to future road construction will require future developers to improve, or contribute financially to the improvement of existing roadways in accordance with the impact of any proposed development on the traffic loads. Road improvements are evaluated each year and the annexed area would be in that annual review process for consideration of improvements.

## **D. Public Works Department - Water and Sewer Services**

The Westfield Public Works Department is responsible for the operation of the Water and Wastewater works for the City of Westfield. Services for both water and sewer are provided within the corporate limits and into portions of Washington Township.

The area proposed for annexation is currently served by City water and sewer service.

### **a. Utility Service**

The City of Westfield will provide access to sewer and water utility service for any proposed development, with the costs for connecting to that utility service to be borne by the developer/owner, in accordance with the policies and fee structure set forth by the Westfield City Council.

The development policies of the City of Westfield and the Westfield-Washington Township Advisory Plan Commission have required developers to install sewer and water utilities within their developments for the vast majority of developed sites in the Township for many years. In

most cases, the developer installs such infrastructure and then adds this cost to the price of the developed parcel. This means that the cost of such infrastructure is paid by each individual property owner. However, in some cases, based upon the specific request of the developer or owner, the development has been allowed to proceed without utility connections.

The City's policy for utility connection shall be that the developer or owner may choose not to connect the proposed development to the municipal utility systems, and thus avoid the immediate cost of said connection. However, when utility connections are later required, for whatever reason, the system of fees and charges promulgated by the Westfield City Council shall apply to that utility connection. In this manner, the cost of installation of utility infrastructure is equitable to all property owners within the service area of the utility, whether the owner decides to connect to the utility systems when the development first occurs, or whether the owner decides to connect at some later date. The City currently has a method for allocating the cost of utility connections in a manner which is favorable to the property owners.

The City also reserves the right to consider other options for providing utility services when working with areas proposed for annexation. Options which may be considered include, but are not limited to: payment plans, enlargement of payment periods, discounts, Barrett Law funding, bonds, inter-local agreements and BOT agreements.

#### **b. Municipal Water Utility**

The municipal water utility provides potable water service to properties within the service area of the water utility and in many cases outside of the corporate limits of the municipality. The municipal water utility technically provides the service of pumping water from the water source, treating the water to some level, distributing the water into the system of municipal water lines, storing the water for peak demand and fire protection purposes, and maintaining the system, in its entirety. This policy states that the water utility meets the parameters of providing access to water utility service, to a property, when a municipal water distribution line is within the distributive area of a main trunk line or lateral line. When water lines are already developed with respect to a specific property, the water utility is made directly available to that property when a water line is located within 300 lineal feet of the nearest property line of the developed parcel. Water utility service and connection costs are handled in a manner similar to that of the wastewater utility.

In some cases, property owners have not connected their property to the municipal water system and use private water sources (primarily wells) instead. This election is made by the property owner in accordance with the development standards of the property at the time of the original development. The municipal water system also extends beyond the corporate limits of the municipality and service is provided to property in unincorporated areas.

The water utility is administered by the Westfield City Council who is responsible for recommending user charges to the legislative body of the municipality for implementation. The legislative body of the municipality may consider changes to the user charge system to reflect

special situations, as well as changes in policy with regard to the type of customer and/or the location (inside or outside of the corporate limits of the municipality).

The policy of providing municipal water service is not to be construed as being “free” in any respect, and these costs are certainly not covered by property taxes. The water utility is supported by a system of user charges which is administered by the Westfield City Council. In addition, the development policies and standards of the municipality require the developer or owner to pay any capital costs associated with the extension of water distribution facilities into any proposed development. The major capital expenditures covered by the water utility (outside of the service extensions afforded by the developers) are the capital cost of constructing and maintaining water pumping and treatment and storage facilities. These are paid either directly or indirectly through the utility’s user charge system. The cost of extending distribution lines is to be borne by the property owner or developer.

Property tax revenues are not a part of the water utility budget. The water utility sets a system of user charges which are generally paid on a monthly basis. Those user charges cover both the capital and operating costs of the water utility. In addition to monthly service charges, the water utility may consider and/or establish a system of fees or other services such as various connection fees, or supplemental fees for special facilities installed to meet the needs and demands of customers. The water utility is also subject to some regulatory requirements which are administered at the State and Federal level. As such, the system of fees and charges must be adjusted from time to time to remain current with regulatory and other requirements.

#### **c. Fire Hydrants**

Fire hydrants are generally supported by the user charge system of the water utility. As stated with regard to other services, the municipality may seek changes in the system of revenues used to pay for such services; however, at this time the policy of the City is that the developer of the site – without regard to the nature of the development – is responsible for installing the fire hydrants necessary to protect the proposed development from catastrophic fire.

#### **d. Municipal Wastewater Utility**

The municipal wastewater utility provides access to wastewater collection, treatment and disposal service to all properties within the corporate limits of the municipality. This policy states that the municipality meets the parameters of providing access to municipal wastewater service when the parcel is within the drainage watershed of a major interceptor, trunk or lateral sewer which ultimately delivers wastewater to the municipal wastewater treatment plant. In cases where sewer laterals are made available to developed parcels, the standard for service is met when a municipal sewer is located within 300 lineal feet of the nearest property line of the parcel.

In some cases, property owners have chosen not to connect their development to the municipal sewer system and use private wastewater disposal facilities (primarily septic tanks), instead. This decision is based purely upon the owner’s election and the development standards of the original property development. As noted above, the general policy of the City is that the

developer pays the cost of installing wastewater utility service in accordance with the schedule of fees and charges in effect at that time, and then adds that cost to the price of the developed parcel. In this manner, the property owner ultimately pays for the cost of the wastewater utility connection.

In the case of developers or owners who elect not to pay the cost of wastewater utility connections for whatever reason, it is the policy of the City of Westfield to respect that decision. However, when those private wastewater facilities become dysfunctional, it is the policy of the City of Westfield to provide such wastewater utility connections at the capital expense of the owner, and in accordance with the schedule of fees and charges set forth by the Westfield City Council at the time the work is undertaken. In this manner, the provision of wastewater utility services is equitable to all property owners.

The municipal wastewater system extends beyond the corporate limits of the municipality and municipal wastewater service is provided to property in unincorporated areas. The wastewater utility is also administered by the Westfield City Council which is responsible for developing and recommending a system of user charges for implementation. These user charges must cover the cost of both capital and operations of the wastewater utility. The municipality may consider changes to the user charge system to reflect special situations, as well as changes in policy with regard to the type of customer or the location (inside or outside of the corporate limits of the municipality).

The policy of providing municipal wastewater service is also not to be construed as being “free” in any respect, and the costs of such services are certainly not covered by property taxes. The wastewater utility is supported by a system of user charges which is administered by the Westfield City Council to cover both capital and operating expenses, in cooperation with the municipality. Property tax revenues are not a part of the wastewater utility budget. The development standards of the municipality are such that the capital cost of wastewater utility services are afforded by the developer as part of the development of the property (and that cost is ultimately passed on to property owners). In addition to monthly service charges, the wastewater utility has established a system of fees for other services such as various connection fees, and/or supplemental fees for special facilities installed to meet the needs and demands of various customers. The cost of extending distribution lines is to be borne by the property owner or developer. The wastewater utility is also subject to regulatory requirements which are administered at the State and Federal level. As such, the system of fees and charges must be adjusted from time to time to remain current with regulatory and other requirements.

Wastewater utility services which are within the wastewater service area of the City of Westfield will be extended to any property desiring wastewater services and charges for the capital and non-capital cost of extending these wastewater services will be paid by the property owner in accordance with the approved schedule of rates and charges of the wastewater utility, and in accordance with approved annexation policies of the City. Currently, private developers install the local collector sewers as part of their development cost and pay access, as well as, capacity fees for the interceptor and treatment plant costs.

## **E. Parks and Recreation**

The Westfield Parks and Recreation services are funded out of the Parks budget with the City of Westfield. The inventory of facilities include: Armstrong Park, Old Friends Cemetery Park, Osborne Park, Raymond Worth Park, Quaker Park, Simon Moon Park, Asa Bales Park, Liberty Park, Hadley Park and Freedom Trail Park. The inventory of trails include: Monon, Midland Trace, Natalie Wheeler, Anna Kendall, and Cool Creek. These parks and recreation operations are supported by the City's General Fund. The proposed annexation is not anticipated to have an appreciable effect on existing park facilities and no additional costs for this function are anticipated.

### **Provisioning of planned service of a non capital nature within one year**

The services can be provided for the annexed area with the existing budget.

### **Provision of planned service of a capital nature within three years**

The capital services required for future growth in parks will be accomplished through the annual budgeting process.

## **F. Clerk-Treasurer**

The Clerk-Treasurer of the City of Westfield is responsible for the maintenance of all city records.

### **Provisioning of planned service of a non capital nature within one year.**

The services can be provided for the annexed area with existing personnel.

### **Provision of planned service of a capital nature within three years.**

The capital services required for this department can be accomplished through the annual budgeting process.

## **G. Economic and Community Development Department**

### **a. Planning Division**

The Planning Division of Economic and Community Development is responsible for all of the planning and zoning support for the Westfield-Washington Township Advisory Plan Commission and the Westfield-Washington Township Board of Zoning Appeals. These responsibilities currently involve all of Washington Township; therefore, no service level increases are expected for this division with respect to the proposed annexation area.

**Provisioning of planned service of a non capital nature within one year.**

The services can be provided for the annexed area with exiting personnel who already serve the entire Township area.

**Provision of planned service of a capital nature within three years.**

The capital services required for this division can be accomplished through the annual budgeting process.

**b. Economic Development Division**

The Economic Development Division of Economic and Community Development is responsible for all of the economic development functions within the City of Westfield corporate limits. No service level increases are expected for this division with respect to the proposed annexation area.

**Provisioning of planned service of a non capital nature within one year.**

The services can be provided for the annexed area with exiting personnel who already serve the entire Township.

**Provision of planned service of a capital nature within three years.**

The capital services required for this division can be accomplished through the annual budgeting process.

**c. Building Division**

The Building Division of Economic and Community Development processes building permits throughout all of the Washington Township, Hamilton County area. It conducts inspections on new buildings and unsafe structures. Since this division currently functions throughout the entire Township, no service level increases are expected for this division with respect to the proposed annexation.

**Provisioning of planned service of a non capital nature within one year.**

The services can be provided for the annexed area with existing personnel, who already serve the entire Township.

**Provision of planned service of a capital nature within three years.**

The capital services required for this division can be accomplished through the annual budgeting process.

## Financial Summary

The Merrill Annexation Area has been researched and analyzed in accordance with the terms of the Indiana Code, Title 36, Article 4, Chapter 3.

The primary source of revenue for the City of Westfield is that which is received from property taxes and COIT (County Option Income Tax).

The net assessed valuation of all real property and its improvements within the area proposed for annexation is \$227,000.

There are no new road miles or inhabitants as a result of the Merrill Annexation Area. Typically additional population and road miles due to annexation would cause the City of Westfield to receive revenue from other sources that include Alcohol Gallonage Taxes, Cigarette Tax, Vehicle Excise Tax, MVH road miles tax, and LR& S road mile tax.

Assuming the annexation occurs prior to March 1, 2013; the property within the area proposed for annexation will then be entered into public record and assessed for taxation as an incorporated area.

Revenue received by the City of Westfield from property assessed on or before March 1, 2013 will not be realized until May and November of 2013. The delay in the collection of property taxes will cause the City to experience a cost of services from existing budgets due to the required provision of non-capital services in the first year following annexation. To the extent that real costs exceed revenue as a result of this annexation, the City of Westfield is prepared to use funds from other budgeted line items in order to assure that services required by State Statute are provided to the area proposed for annexation. Apart from any costs associated with the Street Division, it is assumed that there will be no additional non-capital costs associated with this annexation.

The City projects that the extension of all municipal services to the existing undeveloped land within the area proposed for annexation will be paid through existing revenue streams. Primarily, the City will receive nominal property taxes from the existing improvements within the annexation. It should be understood, however, that the annexation of undeveloped land has a very minimal impact on municipal revenue streams and generally a minor impact on the provision of municipal services, if proper fiscal planning is performed.

When development occurs, the impact of that development on various revenue streams, as well as the impact of that development on the demand for municipal services, is to be examined by the City as a part of the development approval process. It is the City's stated goal that it seeks to establish fiscal policies which would result in no negative impact on property taxes for existing City residents as a result of growth. Therefore, the City will seek to assure that all proposed development offers a balance between the cost of services demanded and the revenues produced.

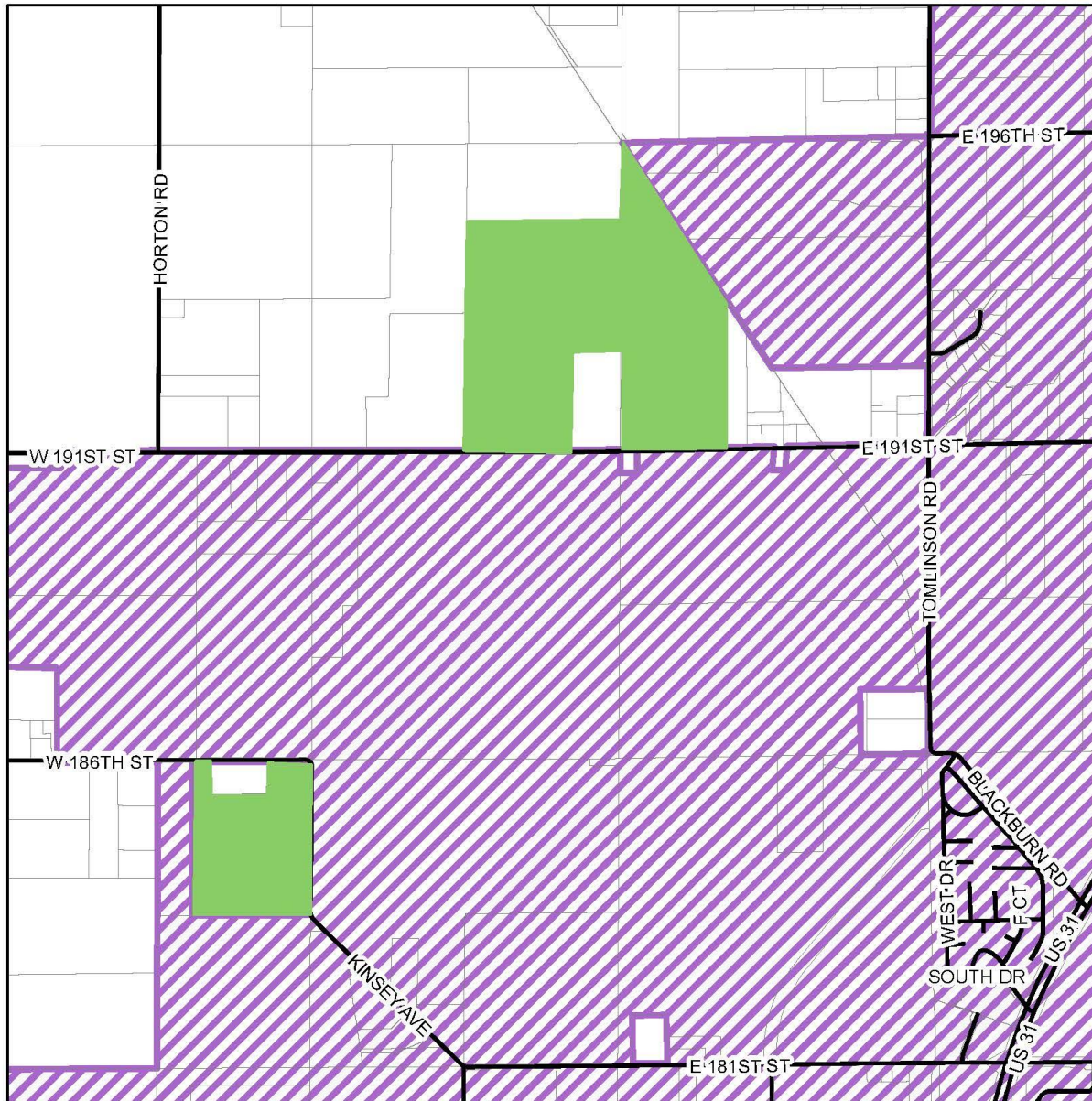
It is the intent of the City to pay for extension of all municipal services to the area from revenues generated as a result of the annexation, which will be derived from property taxes, along with other state distributions. The total property tax rate in Washington Township outside of the corporate limits for pay 2012 is \$2.5635. The tax rate for all taxpayers in the City/Washington Township, including all overlapping taxing units, is equal to \$2.9954, an increase of \$0.4319 or 17%.







## Exhibit 1

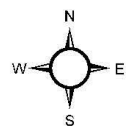


### Parcel Location Map (Page 1 of 1)



#### Legend

- |   |   |
|---|---|
|  Parcels to be Annexed |  Parcels |
|  Existing City Limits  |  Streets |



## Exhibit 2

### Legal Descriptions of Property to be Annexed

#### **Parcel # 08-05-35-00-00-003.000**

Beginning at the NE  $\frac{1}{4}$  of the NW  $\frac{1}{4}$  in Section 35, Township 19 and Range 3 East

S 72-11-4 W Distance: 49.126 ft.

To point of beginning

Arc Length: 54.536

Chord Distance: 49.426

Chord Height: 9.881

S 0-14-42 W Distance: 1059.43 ft.

S 1-26-17 W Distance: 187.279 ft.

S 4-11-36 E Distance: 23.112 ft.

S 14-1-35 E Distance: 14.647 ft.

S 89-56-19 W Distance: 1006.001 ft.

N 0-3-22 E Distance: 1318.611 ft.

N 89-47-23 E Distance: 158.031 ft.

S 0-11-6 W Distance: 269.502 ft.

S 89-26-29 E Distance: 480.053 ft.

N 1-17-43 E Distance: 274.28 ft.

N 89-25-51 E Distance: 333.186 ft.

To the point of beginning containing 27.72 acres more or less.

#### **Parcel # 08-05-26-00-00-008.000**

#### **Parcel # 08-05-25-00-00-001.000**

Beginning at the NE  $\frac{1}{4}$  of the SE  $\frac{1}{4}$  of Section 26 Township 19 Range 3 East

N 12-32-44 E Distance: 21.452 ft.

To the point of beginning

N 88-55-56 E Distance: 912.729 ft.

N 0-12-5 W Distance: 1277.558 ft.

N 33-33-6 W Distance: 1608.389 ft.

S 88-42-19 W Distance: 7.522 ft.

S 0-15-9 W Distance: 658.267 ft.

S 89-35-46 W Distance: 1327.523 ft.

S 0-13-49 W Distance: 1972.106 ft.

S 89-59-42 E Distance: 903.81 ft.

N 0-4-17 E Distance: 858.661 ft.

S 89-10-10 E Distance: 425.605 ft.

S 0-15-10 W Distance: 847.508 ft.

To the point of beginning containing 93.9 acres more or less.